7. The semiconductor device according to claim **1**, wherein:

the semiconductor substrate having a nitride semiconductor layer.

8. The semiconductor device according to claim **7**, wherein:

the nitride semiconductor layer having a channel layer and an electron supply layer.

9. A semiconductor device comprising:

source fingers having a stepwise side portions;

drain fingers having a stepwise side portions of point symmetry to the stepwise side portions of the source fingers; and

a gate electrodes located between the stepwise side portions of the source and the drain finger, the gate electrodes having straight portions and bent portions.

10. The semiconductor device according to claim **9**, wherein the source fingers, the drain fingers and the gate electrodes are formed on a semiconductor layer.

11. The semiconductor device according to claim **10**, wherein the bent portions of the gate electrodes are located on inactive portions in the semiconductor layer.

12. The semiconductor device, according to claim **9**, further having an interconnection formed above the source or drain finger, the bent portions of the gate electrodes adjacent to the source or drain finger are connected by the interconnection.

13. The semiconductor device accordion to claim **10**, wherein:

the semiconductor layer is a nitride semiconductor layer.

14. The semiconductor device according to claim **13**, wherein:

the nitride semiconductor layer having a channel layer and an electron supply layer.

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